

## --- 1/4th Pound - Division Open - Red Warehousing Stamps - 63 x 47 mm. - (1869-1883) ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

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The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

- RM-32** - 1/4th pound, red, Division Open, perf 12, on *unwmkd thin* wove - 4 mm. blue controls  
**RM-32a** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* thick wove - 4 mm. blue controls  
**RM-32 thick** - 1/4th pound, red, Division Open, perf 12, on *unwmkd thick* wove - 4 mm. blue controls  
**RM-32b** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* vertically *laid* paper - 4 mm. controls  
**RM-32c** - 1/4th pound, red, Division Open, perf 12, on *block wmkd* thick wove - 4 mm. blue controls
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<b>1st BABN Contract</b> (1868-1873)	John McKay reports that 43,500 copies of "1/4 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open".
<b>2nd BABN Contract</b> (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Red Tobacco" were delivered. Probably 10,000 for Montreal Division and 10,000 for the Toronto Division.
<b>3rd BABN Contract</b> (1878-1886)	106,500 <i>recess printed</i> copies of 1/4 lb., Red, General were delivered 50,000 <i>recess printed</i> copies of 1/4 lb., Red, Windsor were delivered 25,000 <i>recess printed</i> copies of 1/4 lb., Red, Hamilton were delivered

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### --- The "theoretical" control number range on the red 1/4th pound Division Open warehousing stamps ---

<b>RM-32</b>	- 1/4th pound, red, Division Open, perf 12, on <i>unwmkd thin</i> wove -	<b>000001 to 010000</b>
<b>RM-32a</b>	- 1/4th pound, red, Division Open, perf 12, on <i>diag. wmkd</i> thick wove -	<b>010001 to 020000</b>
<b>RM-32 thick</b>	- 1/4th pound, red, Division Open, perf 12, on <i>unwmkd thick</i> wove -	<b>020001 to 030000</b>
<b>RM-32b</b>	- 1/4th pound, red, Division Open, perf 12, on <i>diag. wmkd</i> vertically <i>laid</i> paper -	<b>030001 to 043500</b>
<b>RM-32c</b>	- 1/4th pound, red, Division Open, perf 12, on <i>block wmkd</i> thick wove -	<b>043501 to 150000</b>

### --- The "actual" control number range, as recorded to date ---

<b>RM-32</b>	- 1/4th pound, red, Division Open, perf 12, on <i>unwmkd thin</i> wove -	<b>001406 to 010722</b>
<b>RM-32a</b>	- 1/4th pound, red, Division Open, perf 12, on <i>diag. wmkd</i> thick wove -	<b>015990 to 017049</b>
<b>RM-32 thick</b>	- 1/4th pound, red, Division Open, perf 12, on <i>unwmkd thick</i> wove -	no numbered copies
<b>RM-32b</b>	- 1/4th pound, red, Division Open, perf 12, on <i>diag. wmkd</i> vertically <i>laid</i> paper -	<b>033531 to 037006</b>
<b>RM-32c</b>	- 1/4th pound, red, Division Open, perf 12, on <i>block wmkd</i> thick wove -	<b>055894 to 125237</b>

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--- 1/4th Pound - Division Open - Red Warehousing stamps - 1869-70 ---

--- on unwmkd horizontal mesh thin wove paper at Montreal under the 1st BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

**RM-32** - 1/4th pound, red, Division Open, perf 12, on unwmkd thin wove - 4 mm. blue controls



★ **RM-32 CP** - 1/4th pound, red, Division Open, perf 12, on unwmkd thin wove, control number **003001**, stamped *Cancelled* in Roman script

★ **RM-32** - 1/4th pound, red, Division Open, perf 12, on unwmkd thin wove, control number **004207**, Licensee # 3, stamped *Quebec*, re-dated 4 / 2 / 80 in February 1880, with W. H. Entry No. 94

<b>001406</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001411★</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001412</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001413</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001439</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001447</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001452</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001453★</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001461-66</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001475</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>001478</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>003001★</b>		RM-32 CP	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove, stamped <i>Cancelled</i> in purple script
<b>003418</b>	03/79	RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove, used at <i>Montreal</i> by Licensee # 29, signed by <i>L.G.F.</i> dated 18 - 79, with W. H. Entry # 6194
<b>004207★</b>	07/80	RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove, stamped <i>Quebec</i> in violet ink, used by Licensee # 3, re-dated 4 / 2 / 80, with W.H. Entry # 94, initialled <i>G.L.</i>

The dating is unreadable on this *Quebec* stamps from Licensee # 3 originally initialled by or for, *L.G.F.* The manuscript has been consistently over-written, so at best it is a guess. The date on the illustrated copy **004207** reads 1880, but this seems to be an *over-written* date. It is possible that the company was attempting to *over-write* the "Date Warehoused" with the date "When Excised". Chris Ryan reports that *L.G. Fauteux* was the Secondary Collector at Montreal from January 1st 1869 until June 30th 1870.

<b>005251</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005252</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove
<b>005268</b>		RM-32	1/4th pound, red, Division Open, perf 12, on <u>unwmkd</u> thin wove

005289	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005317-23	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005336	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005344	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005361	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005362	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005374	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005392	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005406-11	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005411-12	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove

The Division Open copies of **M-243** from Licensee # 29 originating in *Montreal* have all been over-written and scrawled and are difficult to read. In the past I have tried to guess at their dating, but it is probably better not to try. Since this was the initial use of the new stamps, it is possible that they were trying to include both the “Date Warehoused” and the date “When Excised”.



★**RM-32** - 1/4th pound, red, Division Open, perf 12, on *unwmkd* thin wove, control number **005707**, used at *Montreal* by Licensee # 29, another scrawled unreadable date, initialed *L.G.F.*

005707★	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove, used at <i>Montreal</i> , by Licensee # 29, unreadable date
005717	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005721	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005723-24	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005726	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005727	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005730	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove, used at <i>Montreal</i> , by Licensee # 4, unreadable date
005734	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove used at <i>Montreal</i> by Licensee # 29, unreadable dated
005735-40	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005736	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005741	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
005747	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
006484	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
006507	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
006519	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
006550★	03/71 RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove, used at <i>Montreal</i> by Licensee # 29, dated 18 - 71
010722	RM-32	1/4th pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove

It is interesting to note the close correspondence of the control numbering on the above 1/4th pound red warehousing stamp and the final listed stamp from the 1/2 pound red warehousing section. I would guess that a “Collector” was keeping the final stamp from each of the batches. The initial production run on *unwmkd* thin wove appears to have been 10,000 stamps.

010744★	RM-34	1/2 pound, red, Division Open, perf 12, on <i>unwmkd</i> thin wove
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--- 1/4th Pound - Division Open - Red Warehousing stamps - 1870-71 ---

--- on *diag. wmkd* thick wove paper at Montreal under the 1st BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. controls - scanned at 100% scale ---

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The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

**RM-32a** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* thick wove - 4 mm. blue controls

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★**RM-32a** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* thick wove, control number **015990**, dated 22 - 79 for May 1879 at **Windsor**, with W. H. Entry 1850, signed by *J. Gow*

Chris Ryan reports that “James Gow” was the Collector at Windsor from June 1st 1876

The *diagonal watermark* is quite apparent on **017036** but cannot be seen on **017039** and is doubtful on the illustrated copy **015990** which has some seriously thinned areas on the back.

<b>015990</b> ★	05/79	RM-32a	1/4th pound, red, Division Open, on <i>diag. wmkd</i> thick wove, stamped <b>Windsor</b> , used by Licensee # 1, W. Entry No. 1850, dated 22 - 79, signed by <i>J. Gow</i>
<b>017036</b> ★		RM-32a	1/4th pound, red, Division Open, on <i>diag. wmkd</i> thick wove
<b>017039</b> ★		RM-32a	1/4th pound, red, Division Open, on <i>diag. wmkd</i> thick wove
<b>017049</b>		RM-32a	1/4th pound, red, Division Open, on <i>diag. wmkd</i> thick wove

a probable printing of 10,000 copies on horizontal mesh *diag. wmkd* thick wove paper

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--- on *unwmkd* thick wove paper at Montreal under the 1st BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

**RM-32 thick** - 1/4th pound, red, Division Open, perf 12, on *unwmkd thick* wove - 4 mm. blue controls

The collection *does not contain* a copy of the red 1/4th pound warehousing stamp recess printed on *unwmkd* thick wove paper, either with or without control numbers.

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--- 1/4th Pound - Division Open - Red Warehousing stamps - 1872-73 ---

--- on *diag. wmkd* vertically laid paper at Montreal under the 1st BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. control numbers - scanned at 100% scale ---

The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

**RM-32b** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* vertically laid paper - 4 mm. controls



★**RM-32b CP** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* vertically laid paper, control **033531**, stamped *Cancelled* in Roman script

★**RM-32b** - 1/4th pound, red, Division Open, perf 12, on *diag. wmkd* vertically laid paper, control **037006**, dated 3 - 79 in August 1879 at **Windsor**, with W. H. Entry # 360, initialled *J. G.* for "James Gow"

**033531** ★ RM-32b CP 1/4th pound, red, Division Open, on *diag. wmkd* vertically laid paper, stamped *Cancelled* in Roman script

**037006** ★ 08/79 RM-32b 1/4th pound, red, Division Open, on *diag. wmkd* vertically laid paper, stamped **Windsor** in violet ink, used by Licensee # 1, dated 3 - 79 and initialled *J.G.* for "James Gow"

a probable printing of 13,500 copies on *diag. wmkd* vertically laid paper

**--- 1/4th Pound - Division Open - Red Warehousing stamps - 1878-79 ---**

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 4 mm. controls - scanned at 100% scale ---

The catalogue lists the red 1/4th pound Division Open warehousing stamps as follows:

**RM-32c** - 1/4th pound, red, Division Open, perf 12, on *block wmkd* thick wove - 4 mm. blue controls



★ **RM-32c** - 1/4th pound, red, Division Open, perf 12, on *block wmkd* medium wove, control number **55894**, Licensee # 1 at **Windsor**, dated 12 - 79 in December 1879, with W. H. Entry # 1170, initialled J.G. for “James Gow”

★ **RM-32c** - 1/4th pound, red, Division Open, perf 12, on *block wmkd* medium wove, control number **124187**, Licensee # 3 at **Quebec**, dated 6 - 80 in September 1880, W. H. Entry No. 546, initialled G. L. for “G. La Rue”

Chris Ryan reports that “G. La Rue” was the Primary Collector at Quebec City from February 16th 1878

<b>55534</b>	12/79	RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove, Licensee # 1 at <b>Windsor</b> , dated 12 - 78, W. H. Entry No. 1176
<b>55894</b> ★	12/79	RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove, Licensee # 1 at <b>Windsor</b> , dated 12 - 78, W. H. Entry No. 1176
<b>109229</b>	05/80	RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove at <b>Quebec</b> , dated 24 - 80, W. H. Entry No. 218
<b>124187</b> ★	09/80	RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove, stamped <b>Quebec</b> by Licensee # 3, dated 6 - 80, with W. H. Entry No. 546, initialled G.L. for “G. La Rue”
<b>125005</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125007</b> ★		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125012</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125015</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125030</b> ★		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125036</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125038</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125056</b> ★		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125058</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125068</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125102</b> ★		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125121</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125141</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125145</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125152-58</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125165</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125202</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125212</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125237</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove
<b>125238</b>		RM-32c	1/4th pound, red, Division Open, perf 12, <i>block wmkd</i> wove

--- on block wmkd horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 5 mm. *light blue control numbering* - scanned at 100% scale - *unlisted* ---

These faint blue control numbered stamps occur sprinkled throughout early tax-paid stamps. They all seem to have 5 mm. controls in the range of **33000** and were probably prepared for a Philatelic Exhibition in the early 1880's. They *do not* form a part of the control sequence.



★RM-32x - 1/4th pound, red, Division Open, perf 12, on block wmkd medium wove, with 5 mm. light blue control **33972**

--- on block wmkd horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - *without control numbering* - scanned at 100% scale ---



★RM-32cn - 1/4th pound, red, Division Open, perf 12, on block wmkd medium wove, without control numbering

★RM-32cn - 1/4th pound, red, Division Open, perf 12 (clipped), on block wmkd medium wove, without controls

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

Chris Ryan reports in the “Canadian Revenue Newsletter”, No. 41, of March 2003 that all BOXES and CADDY stamps were discontinued as of July 1st 1883.

File path is [ c:\ CR - STAMPS \ RM\_STAMPS \ CURRENCY \ Red \ Open \ 1-4 pound ],  
In MS Word 2007 for Windows 7,  
Formatted for a HP CP 1525 Laser Jet,  
November 6th 2013, JBH